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From:

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To:

Cc:

Subject: RE: ITIN - Update

IRC 6103(b)(1) defines a return to reach only those forms filed with the Secretary. In the case you are involved with, the returns are not the versions/copies filed with, and in the possession of, the IRS, so 6103 is inapplicable. Just like the retained copy of the Form 1040 you may have at home....